

BALTIMORE COUNTY

Register of Wills

XX

1 RECEIPTS AND DISBURSEMENTS LEDGERS

Size: 12" x 18" x 2"
Dates: 1911-1913, 1931 ---
Quantity: 13 volumes
File Arrangement: Chronological
Audit: State

This is the final book of account for the financial operations of the office, showing:-

- A. Receipts by date and serial number of the estate, the name of the estate and the total amount paid for fees, the tax on commissions, state and federal taxes, sundry charges and bank deposits under the name of the bank, with totals carried forward.
- B. Disbursements by date, giving bank withdrawals under the name of the bank, names of payees, check numbers and amounts, and the purpose of the withdrawals, with totals carried forward.

RECOMMENDATION: RETAIN PERMANENTLY.

(continued)

APPROVED
HALL OF RECORDS COMMISSION

(approved by B.P.W. 8/6/63)

2 ESTATE CASH RECEIPTS LEDGERS

Size: 10" x 14" x 3"
 Dates: 1899-1900, 1934 ---
 Quantity: 21 volumes
 File Arrangement: Chronological
 Index: Alphabetical index to estates in each volume
 Audit: State

This is a record of fees collected by the Register of Wills for each estate, giving the amount of the fee and type of collection by dates under each estate. Receipt copies are filed in the Estate Papers, and receipts are also itemized in the Receipts and Disbursements Ledgers (Item 1), the final book of account, which is permanently retained.

The volume for 1899-1900 contains very sparse entries and has no value, archival or historical.

RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN MET, WHICHEVER IS LATER, THEN DESTROY.

3 CASH RECEIPTS JOURNALS

Size: 12" x 14" x 1"
 Dates: 1905-07, 1926-47 (scattered)
 Quantity: 12 volumes
 File Arrangement: Chronological
 Annual Accumulation: Discontinued

The Cash Receipts Journals were counter books which were discontinued in 1947, when cash slips were introduced. The journals were daily records of collections, giving the names of the payers and the amounts and the purpose of payments. This information is found in the Cash Receipts and Disbursements Ledgers, which are permanent records (Item 1).

RECOMMENDATION: DESTROY ACCUMULATION.

4 CO-TENANT LEDGER

Size: 8 1/2" x 13" x 3"
 Dates: 1951 ---
 Quantity: 6 volumes
 File Arrangement: Chronological
 Index: Alphabetical by name of estate in each volume
 Audit: State

The Co-Tenant Ledger contains one page for each estate,

- 4 (cont.) giving the names of the co-tenants, date of decease of the testator, the real estate or leasehold value, and value of securities, bank accounts, and miscellaneous, the tax rate and amount of tax, and the date of payment.

RECOMMENDATION: RETAIN PERMANENTLY.

5 ADMINISTRATIVE ACCOUNTING RECORDS

Quantity: 120 cu. ft.

Dates: 1900 ---

File Arrangement: Chronological

Audit: State

Administrative Accounting Records are composed of the following:-

Canceled Checks, Bank Statements, Bank Books, Deposit slips and Check Stubs.

Paid invoices and bills for office supplies and services necessary in the operation of the office.

Monthly and Annual Reports to the State Comptroller.

Cash slips and machine tapes.

Copies of payrolls and supporting documents sent to the Employees' Retirement System.

Receiving Warrants from the State Treasurer.

Authorizations from the Comptroller to make refunds, unusual purchases, or increases in salaries.

Copies of receipts issued by the Register, and receipt books.

Receipts accepted by the Register of Wills.

The following recommendation does not apply to receipt copies filed with the Estate Papers, Guardian Estate Papers and Small Estate Papers, which are permanent records.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY.

6 INVENTORY WORK BOOKS

Size: 12" x 18" x 2"

Dates: 1929-56

(continued)

RECOMMENDATION: DESTROY ACCUMULATION.

GENERAL CORRESPONDENCE

Quantity: 4 file drawers, 4 cartons'
Size: letter size
Dates: 1925 ---
File Arrangement: Alphabetical, and chronological
therein

This file consists of correspondence with individuals, attorneys, and various state and county agencies concerned with the functions of the office. Correspondence relating to the probate of estates is filed with the Estate Papers, which are retained permanently.

RECOMMENDATION: RETAIN FOR THREE YEARS THEN DESTROY.